

# **CITY OF LONGMONT FINANCE DEPARTMENT**

## **SALES AND USE TAX DIVISION**

### **ANALYSIS OF TAXES**

**August 2013**

#### **SUMMARY**

Total Taxes this Month:	\$	4,465,719
Compared to Last Year:		4,136,688
Percentage change:		8.0 %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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## August 2013

### Overview

**Month of August:** Total Sales and Use Tax for the month of August increased overall by 8.0% compared to last year. Current Sales Tax collection increased by 7.3% and current Use Tax collections increased by 12.6%.

**Year to Date:** Total Sales and Use Tax through August increased by 6.0% for 2013. The Sales Tax component increased by 6.5% and the Use tax component increased by 3.0%.

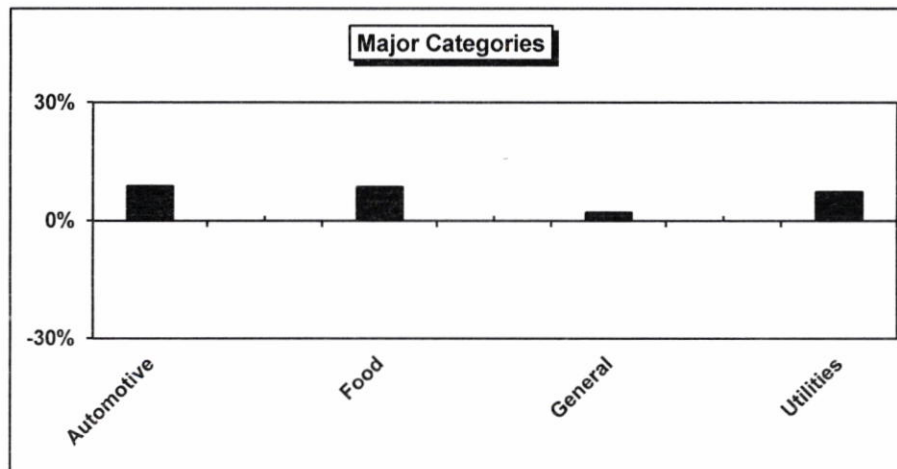
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

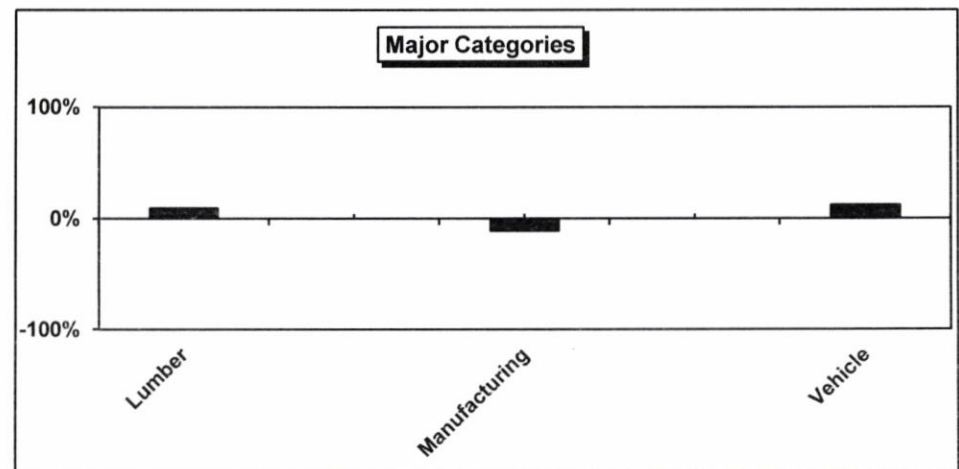
### Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 8.8%, 8.6%, 2.1% and 7.3% when compared to 2012 year to date.



### Use Tax Activity

The *Lumber and Vehicle* categories showed increases of 9.3% and 12.4%, while the Manufacturing category showed a decrease of 11.3% when compared to 2012 year to date.

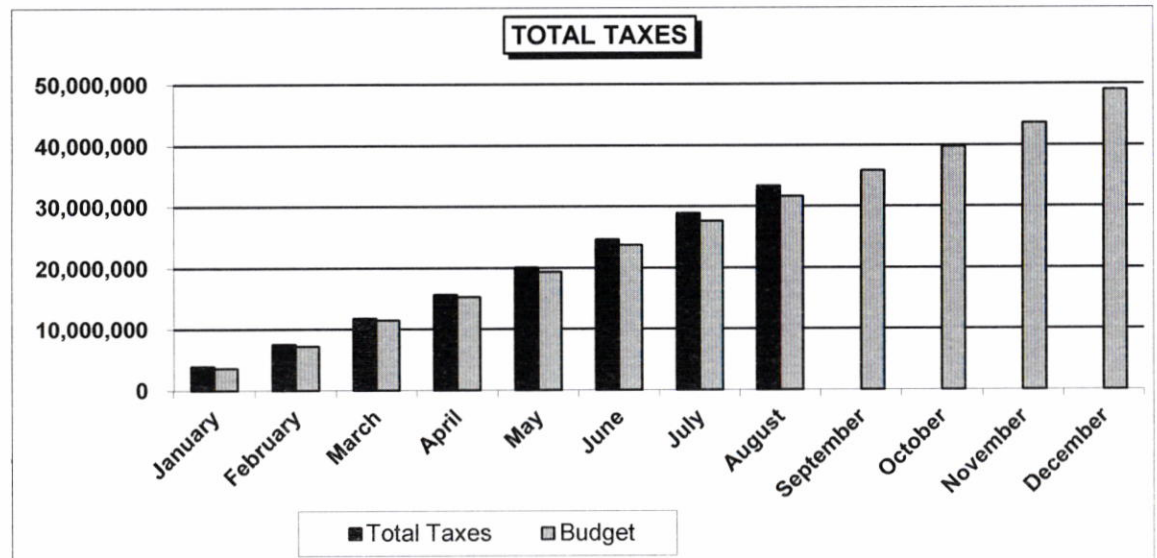


# SALES & USE TAX - BUDGET TO ACTUAL

August  
2013

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	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5	3,667,897	619,800	4,287,696
April	3,761,618	15,292,805	31.1	3,261,870	610,562	3,872,432
May	4,083,477	19,376,283	39.5	3,776,645	638,551	4,415,196
June	4,358,014	23,734,297	48.3	3,946,210	619,830	4,566,040
July	3,911,145	27,645,442	56.3	3,479,504	768,824	4,248,327
August	4,003,471	31,648,913	64.5	3,645,369	820,351	4,465,719
September	4,245,131	35,894,044	73.1			-
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
<b>Total</b>	<b>\$ 49,094,526</b>			<b>\$ 28,144,533</b>	<b>5,233,682</b>	<b>33,378,215</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year August 2013

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	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	16,132,294	536,963	16,669,257	17,187,500	646,579	17,834,080	6.5%	20.4%	7.0%	1.78%
PIF Fund	-	2,565,075	2,565,075	-	2,549,562	2,549,562	n/a	-0.6%	-0.6%	-14.33%
Other Funds	10,284,338	1,977,549	12,261,887	10,957,033	2,037,540	12,994,574	6.5%	3.0%	6.0%	-0.41%
All Funds Total	26,416,632	5,079,587	31,496,219	28,144,534	5,233,682	33,378,216	6.5%	3.0%	6.0%	-0.41%
Budgeted Increase							1.2%	-9.1%	-0.41%	

## General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after eight months is that the General Fund share of revenue from sales and use tax is up by 7.0%. The increase necessary to reach the 2013 budget is 1.78%.

## Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After eight months, the PIF decreased by 0.6%, which is above the 14.33% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 6.0%.

# SALES AND USE TAX

August

2013

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## ACCOUNT GROUPS

August  
2013

August  
2012

INC  
(DEC)

YTD  
2013

YTD  
2012

INC  
(DEC)

## GRAND TOTALS

Active Accounts	8,608	8,271	337	8,608	8,271	337
Net Taxable Sales	111,625,195	101,351,330	10.1 %	863,610,697	808,789,501	6.8 %
<b>Net Sales Tax</b>	3,598,024	3,351,945	<b>7.3 %</b>	<b>27,701,211</b>	<b>25,985,244</b>	<b>6.6 %</b>
Delinquent Sales Tax	39,329	44,172	-	366,233	339,647	-
<b>Use Tax</b>	808,101	717,949	<b>12.6 %</b>	<b>5,115,294</b>	<b>5,047,573</b>	<b>1.3 %</b>
Delinquent Use Tax	12,250	10,407	-	118,390	32,690	-
Other Revenue*	8,015	12,215	-	77,086	91,065	-
<b>Total Revenue</b>	<b>4,465,719</b>	<b>4,136,688</b>	<b>8.0 %</b>	<b>33,378,214</b>	<b>31,496,219</b>	<b>6.0 %</b>

For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

August

2013

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## ACCOUNT GROUPS

### 01000 Apparel

	August 2013	August 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	86	95	(9)	86	95	(9)
Net Taxable Sales	1,991,567	2,170,426	(8.2) %	15,654,427	15,495,124	1.0 %
<b>Net Sales Tax</b>	64,824	69,059	<b>(6.1) %</b>	507,939	497,532	<b>2.1 %</b>
Delinquent Sales Tax	0	1,555	-	1,314	6,044	-
<b>Use Tax</b>	141	115	<b>22.6 %</b>	3,292	1,535	<b>114.5 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	94	193	-	543	848	-
<b>Total Revenue</b>	<b>65,059</b>	<b>70,922</b>	<b>(8.3) %</b>	<b>513,088</b>	<b>505,959</b>	<b>1.4 %</b>
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.5 %	1.6 %	(0.1) %

### 02000 Automotive

Active Accounts	313	286	27	313	286	27
Net Taxable Sales	10,170,700	9,273,468	9.7 %	73,216,405	67,341,652	8.7 %
<b>Net Sales Tax</b>	327,901	299,154	<b>9.6 %</b>	2,350,476	2,159,652	<b>8.8 %</b>
Delinquent Sales Tax	2,998	903	-	20,554	15,883	-
<b>Use Tax</b>	1,769	1,698	<b>4.2 %</b>	20,242	20,449	<b>(1.0) %</b>
Delinquent Use Tax	0	0	-	0	708	-
Other Revenue	3,169	0	-	10,457	1,324	-
<b>Total Revenue</b>	<b>335,837</b>	<b>301,755</b>	<b>11.3 %</b>	<b>2,401,729</b>	<b>2,198,016</b>	<b>9.3 %</b>
% of Total Revenue	7.5 %	7.3 %	0.2 %	7.2 %	7.0 %	0.2 %

### 03000 Food

Active Accounts	461	441	20	461	441	20
Net Taxable Sales	38,803,332	35,313,484	9.9 %	295,677,825	272,010,476	8.7 %
<b>Net Sales Tax</b>	1,255,260	1,140,697	<b>10.0 %</b>	9,533,251	8,778,698	<b>8.6 %</b>
Delinquent Sales Tax	10,616	13,434	-	82,063	77,461	-
<b>Use Tax</b>	10,695	6,439	<b>66.1 %</b>	96,989	83,803	<b>15.7 %</b>
Delinquent Use Tax	10,040	0	-	15,002	0	-
Other Revenue	1,590	4,289	-	15,012	8,125	-
<b>Total Revenue</b>	<b>1,288,201</b>	<b>1,164,859</b>	<b>10.6 %</b>	<b>9,742,316</b>	<b>8,948,087</b>	<b>8.9 %</b>
% of Total Revenue	28.8 %	28.2 %	0.6 %	29.2 %	28.4 %	0.8 %

# SALES AND USE TAX

August

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	August 2013	August 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	247	228	19	247	228	19
Net Taxable Sales	3,169,102	316,165	902.4 %	26,431,100	25,078,872	5.4 %
<b>Net Sales Tax</b>	101,962	98,989	<b>3.0 %</b>	837,027	835,050	<b>0.2 %</b>
Delinquent Sales Tax	940	3,685	-	15,436	60,139	-
<b>Use Tax</b>	445	630	<b>(29.4) %</b>	10,474	6,434	<b>62.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,099	1,216	-	2,627	17,175	-
<b>Total Revenue</b>	<b>104,446</b>	<b>104,520</b>	<b>(0.1) %</b>	<b>865,564</b>	<b>918,798</b>	<b>(5.8) %</b>
% of Total Revenue	2.3 %	2.5 %	(0.2) %	2.6 %	2.9 %	(0.3) %

### 05000 General

Active Accounts	517	512	5	517	512	5
Net Taxable Sales	20,554,443	19,983,315	2.9 %	156,455,240	154,306,086	1.4 %
<b>Net Sales Tax</b>	669,159	646,447	<b>3.5 %</b>	5,119,797	5,015,273	<b>2.1 %</b>
Delinquent Sales Tax	2,171	6,168	-	14,133	16,427	-
<b>Use Tax</b>	2,989	5,243	<b>(43.0) %</b>	19,154	26,360	<b>(27.3) %</b>
Delinquent Use Tax	0	0	-	1,971	1,398	-
Other Revenue	463	3,979	-	3,669	7,002	-
<b>Total Revenue</b>	<b>674,782</b>	<b>661,837</b>	<b>2.0 %</b>	<b>5,158,725</b>	<b>5,066,460</b>	<b>1.8 %</b>
% of Total Revenue	15.1 %	16.0 %	(0.9) %	15.5 %	16.1 %	(0.6) %

### 06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	2,029,883	1,726,602	17.6 %	12,238,887	10,667,302	14.7 %
<b>Net Sales Tax</b>	66,311	56,321	<b>17.7 %</b>	394,468	347,618	<b>13.5 %</b>
Delinquent Sales Tax	0	0	-	4,572	0	-
<b>Use Tax</b>	541	473	<b>14.4 %</b>	5,316	3,427	<b>55.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	0	-	56	65	-
<b>Total Revenue</b>	<b>66,853</b>	<b>56,794</b>	<b>17.7 %</b>	<b>404,412</b>	<b>351,110</b>	<b>15.2 %</b>
% of Total Revenue	1.5 %	1.4 %	0.1 %	1.2 %	1.1 %	0.1 %

# SALES AND USE TAX

August

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## ACCOUNT GROUPS

### 07000 Lumber

	August 2013	August 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	2,551	2,356	195	2,551	2,356	195
Net Taxable Sales	7,368,462	6,522,552	13.0 %	62,013,717	56,949,726	8.9 %
<b>Net Sales Tax</b>	240,123	211,821	<b>13.4 %</b>	1,962,609	1,852,337	<b>6.0 %</b>
Delinquent Sales Tax	0	0	-	45,309	4,571	-
<b>Use Tax</b>	186,997	163,276	<b>14.5 %</b>	1,045,953	957,332	<b>9.3 %</b>
Delinquent Use Tax	0	0	-	0	3,137	-
Other Revenue	52	0	-	9,699	5,693	-
<b>Total Revenue</b>	<b>427,172</b>	<b>375,097</b>	<b>13.9 %</b>	<b>3,063,570</b>	<b>2,823,070</b>	<b>8.5 %</b>
% of Total Revenue	9.6 %	9.1 %	0.5 %	9.2 %	9.0 %	0.2 %

### 08000 Professional

Active Accounts	1,952	1,889	63	1,952	1,889	63
Net Taxable Sales	1,586,501	1,572,765	0.9 %	13,715,218	13,061,374	5.0 %
<b>Net Sales Tax</b>	50,934	50,118	<b>1.6 %</b>	424,727	412,550	<b>3.0 %</b>
Delinquent Sales Tax	0	556	-	12,556	7,516	-
<b>Use Tax</b>	46,337	11,246	<b>312.0 %</b>	200,240	309,051	<b>(35.2) %</b>
Delinquent Use Tax	0	1,170	-	5,522	3,170	-
Other Revenue	350	448	-	2,338	2,720	-
<b>Total Revenue</b>	<b>97,621</b>	<b>63,538</b>	<b>53.6 %</b>	<b>645,383</b>	<b>735,007</b>	<b>(12.2) %</b>
% of Total Revenue	2.2 %	1.5 %	0.7 %	1.9 %	2.3 %	(0.4) %

### 09000 Public Utility

Active Accounts	300	300	0	300	300	0
Net Taxable Sales	11,683,433	11,265,530	3.7 %	99,262,364	94,881,302	4.6 %
<b>Net Sales Tax</b>	381,614	367,993	<b>3.7 %</b>	3,225,105	3,004,678	<b>7.3 %</b>
Delinquent Sales Tax	0	0	-	9,801	83,902	-
<b>Use Tax</b>	3,055	47,502	<b>(93.6) %</b>	45,891	120,610	<b>(62.0) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	27	0	-	1,783	19,350	-
<b>Total Revenue</b>	<b>384,696</b>	<b>415,495</b>	<b>(7.4) %</b>	<b>3,282,580</b>	<b>3,228,540</b>	<b>1.7 %</b>
% of Total Revenue	8.6 %	10.0 %	(1.4) %	9.8 %	10.3 %	(0.5) %

# SALES AND USE TAX

August

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## ACCOUNT GROUPS

### 10000 Unclassified

	August 2013	August 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	1,841	1,826	15	1,841	1,826	15
Net Taxable Sales	11,455,887	9,721,545	17.8 %	87,811,081	81,626,973	7.6 %
<b>Net Sales Tax</b>	349,372	298,079	<b>17.2 %</b>	2,695,370	2,552,239	<b>5.6 %</b>
Delinquent Sales Tax	22,604	17,871	-	147,514	63,795	-
<b>Use Tax</b>	30,590	40,189	<b>(23.9) %</b>	533,831	447,500	<b>19.3 %</b>
Delinquent Use Tax	2,210	7,705	-	47,124	7,705	-
Other Revenue	1,059	2,089	-	21,816	23,506	-
<b>Total Revenue</b>	<b>405,835</b>	<b>365,933</b>	<b>10.9 %</b>	<b>3,445,655</b>	<b>3,094,745</b>	<b>11.3 %</b>
% of Total Revenue	9.1 %	8.8 %	0.3 %	10.3 %	9.8 %	0.5 %

### 11200 Home Occupations

Active Accounts	111	108	3	111	108	3
Net Taxable Sales	402,428	351,353	14.5 %	3,179,853	3,226,036	(1.4) %
<b>Net Sales Tax</b>	12,871	11,206	<b>14.9 %</b>	101,612	103,222	<b>(1.6) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	1	0	<b>0.0 %</b>	55	0	<b>0.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	111	0	-	172	363	-
<b>Total Revenue</b>	<b>12,983</b>	<b>11,206</b>	<b>15.9 %</b>	<b>101,839</b>	<b>103,585</b>	<b>(1.7) %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

Active Accounts	209	211	(2)	209	211	(2)
Net Taxable Sales	2,409,457	3,134,125	(23.1) %	17,954,580	14,144,578	26.9 %
<b>Net Sales Tax</b>	77,693	102,061	<b>(23.9) %</b>	548,830	426,395	<b>28.7 %</b>
Delinquent Sales Tax	0	0	-	12,981	3,909	-
<b>Use Tax</b>	218,534	143,780	<b>52.0 %</b>	1,189,411	1,341,518	<b>(11.3) %</b>
Delinquent Use Tax	0	1,532	-	48,771	16,572	-
Other Revenue	0	1	-	8,914	4,894	-
<b>Total Revenue</b>	<b>296,227</b>	<b>247,374</b>	<b>19.7 %</b>	<b>1,808,907</b>	<b>1,793,288</b>	<b>0.9 %</b>
% of Total Revenue	6.6 %	6.0 %	0.6 %	5.4 %	5.7 %	(0.3) %

### 00000 Boulder County Vehicle

<b>Use Tax</b>	306,007	297,358	<b>2.9 %</b>	<b>1,944,446</b>	<b>1,729,554</b>	<b>12.4 %</b>
% of Total Revenue	6.9 %	7.2 %	(0.3) %	5.8 %	5.5 %	0.3 %

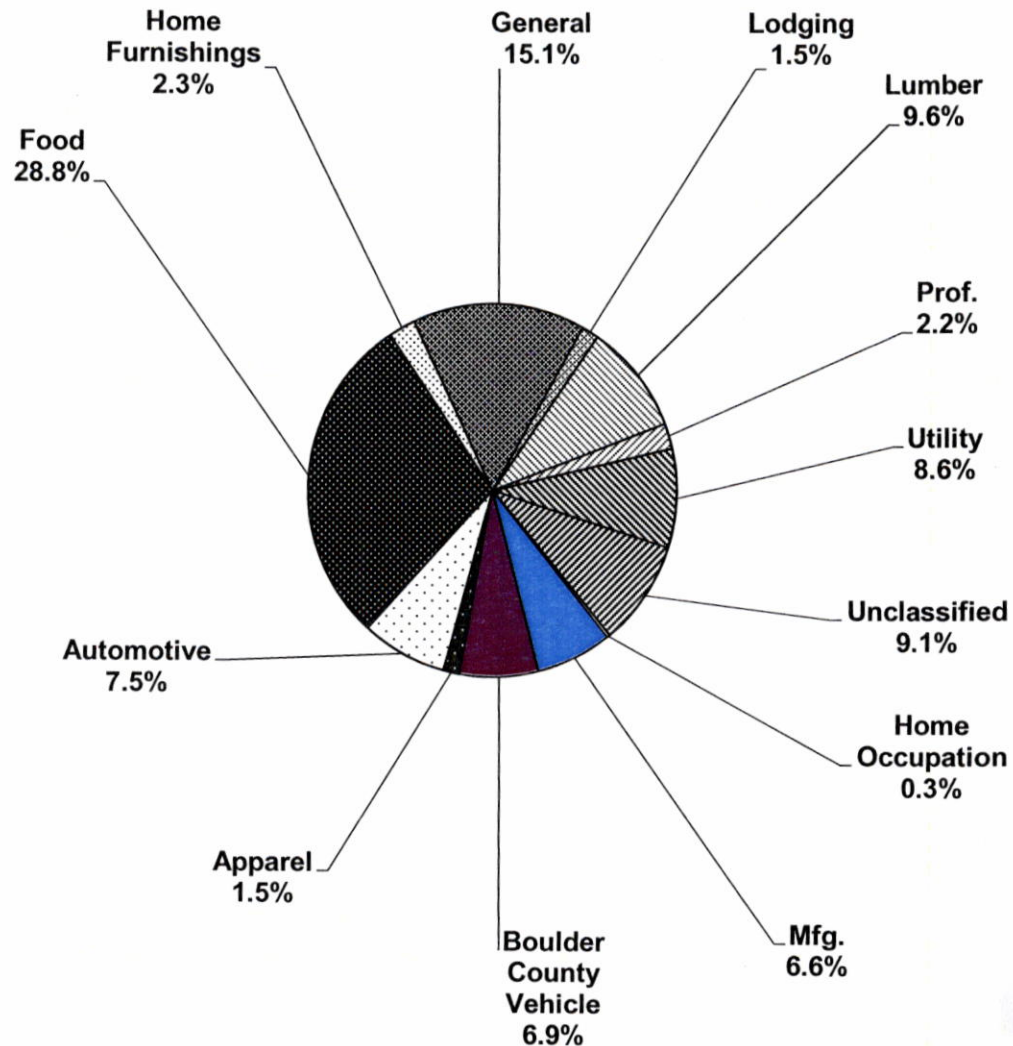
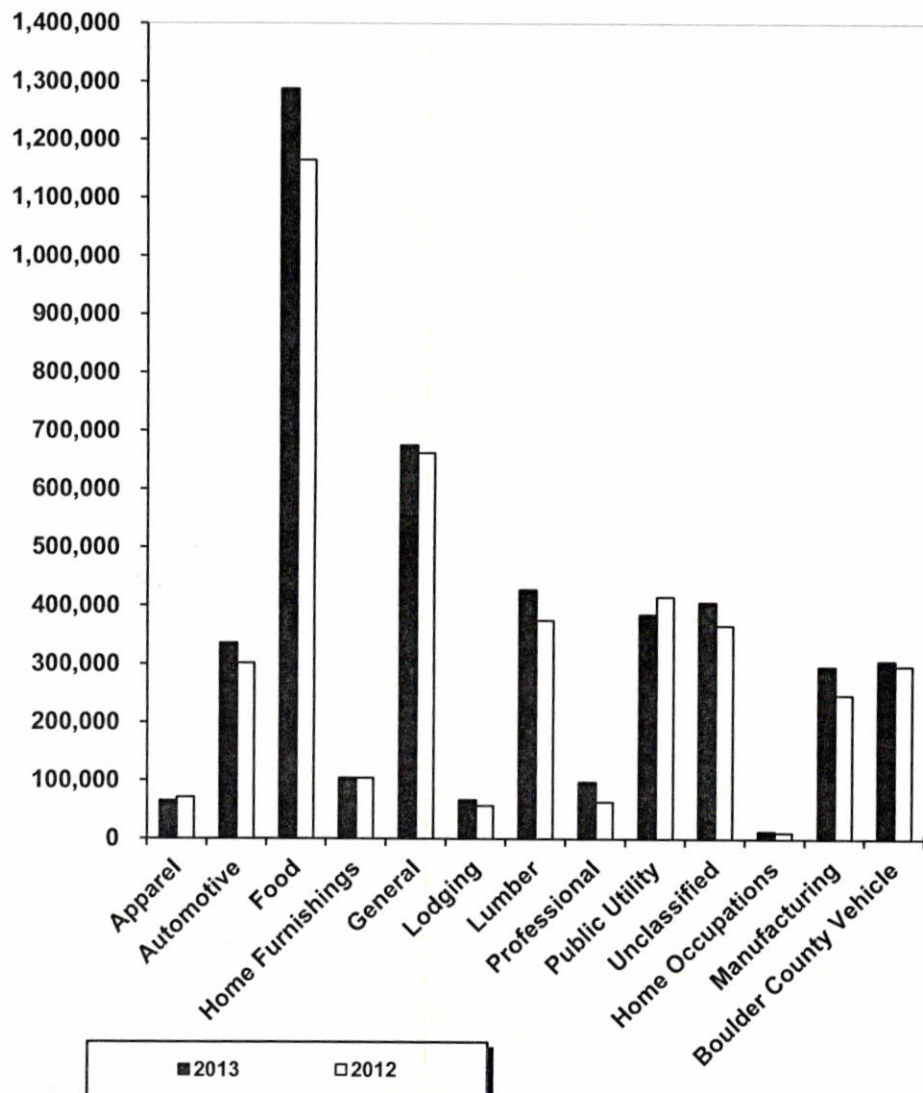
# Net Sales & Use Tax by Industry Type

For The Month Of

August

2013

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# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		August 2013						
ACCOUNT GROUP	ACTIVE		August	August	INCR/ (DECR)	YTD	YTD	INCR/ (DECR)
ACCOUNT #	ACCTS		2013	2012		2013	2012	
Apparel	86	Net Taxable Sales	1,991,567	2,170,426	(8.2) %	15,654,427	15,495,124	1.0 %
01000		Total Revenue	65,059	70,922	(8.3) %	513,088	505,959	1.4 %
Automotive	313	Net Taxable Sales	10,170,700	9,273,468	9.7 %	73,216,405	67,341,652	8.7 %
02000		Total Revenue	335,837	301,755	11.3 %	2,401,729	2,198,016	9.3 %
Food	461	Net Taxable Sales	38,803,332	35,313,484	9.9 %	295,677,825	272,010,476	8.7 %
03000		Total Revenue	1,288,201	1,164,859	10.6 %	9,742,316	8,948,087	8.9 %
Home Furnishings	247	Net Taxable Sales	3,169,102	316,165	902.4 %	26,431,100	25,078,872	5.4 %
04000		Total Revenue	104,446	104,520	(0.1) %	865,564	918,798	(5.8) %
General	517	Net Taxable Sales	20,554,443	19,983,315	2.9 %	156,455,240	154,306,086	1.4 %
05000		Total Revenue	674,782	661,837	2.0 %	5,158,725	5,066,460	1.8 %
Lodging	19	Net Taxable Sales	2,029,883	1,726,602	17.6 %	12,238,887	10,667,302	14.7 %
06000		Total Revenue	66,853	56,794	17.7 %	404,412	351,110	15.2 %
Lumber	2,551	Net Taxable Sales	7,368,462	6,522,552	13.0 %	62,013,717	56,949,726	8.9 %
07000		Total Revenue	427,172	375,097	13.9 %	3,063,570	2,823,070	8.5 %
Professional	1,952	Net Taxable Sales	1,586,501	1,572,765	0.9 %	13,715,218	13,061,374	5.0 %
08000		Total Revenue	97,621	63,538	53.6 %	645,383	735,007	(12.2) %
Public Utility	300	Net Taxable Sales	11,683,433	11,265,530	3.7 %	99,262,364	94,881,302	4.6 %
09000		Total Revenue	384,696	415,495	(7.4) %	3,282,580	3,228,540	1.7 %
Unclassified	1,841	Net Taxable Sales	11,455,887	9,721,545	17.8 %	87,811,081	81,626,973	7.6 %
10000		Total Revenue	405,835	365,933	10.9 %	3,445,655	3,094,745	11.3 %
Home Occupations	111	Net Taxable Sales	402,428	351,353	14.5 %	3,179,853	3,226,036	(1.4) %
11200		Total Revenue	12,983	11,206	15.9 %	101,839	103,585	(1.7) %
Manufacturing	209	Net Taxable Sales	2,409,457	3,134,125	(23.1) %	17,954,580	14,144,578	26.9 %
12000		Total Revenue	296,227	247,374	19.7 %	1,808,907	1,793,288	0.9 %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	306,007	297,358	2.9 %	1,944,446	1,729,554	12.4 %
GRAND TOTALS	8,608	Net Taxable Sales	111,625,195	101,351,330	10.1 %	863,610,697	808,789,501	6.8 %
		Total Revenue	4,465,719	4,136,688	8.0 %	33,378,214	31,496,219	6.0 %

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

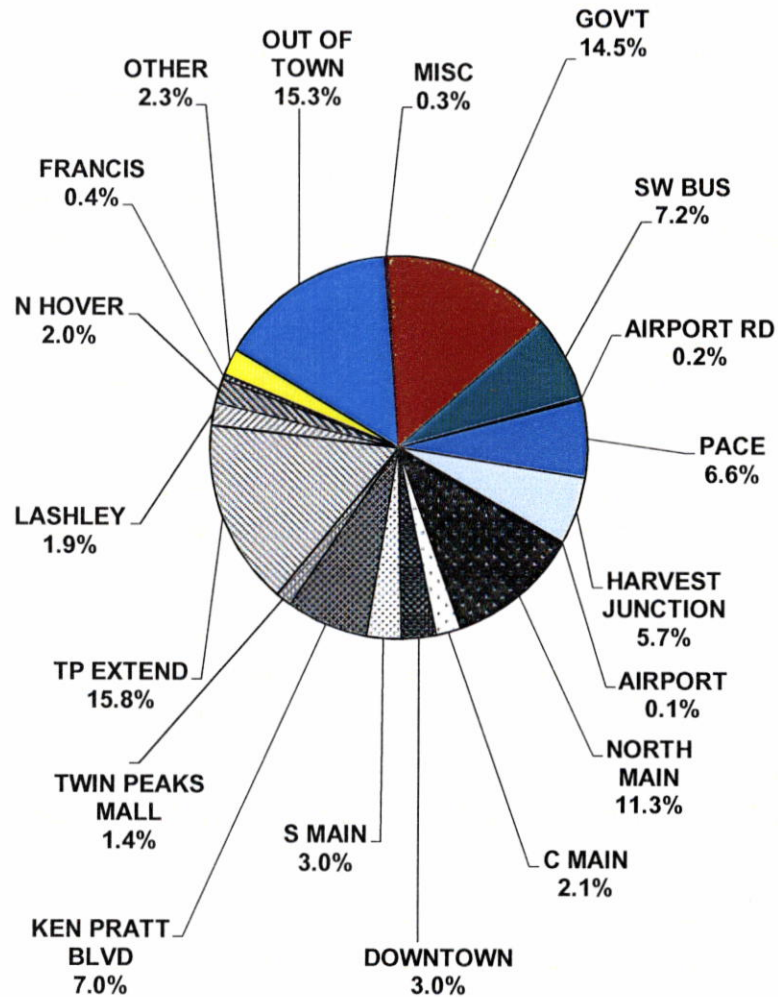
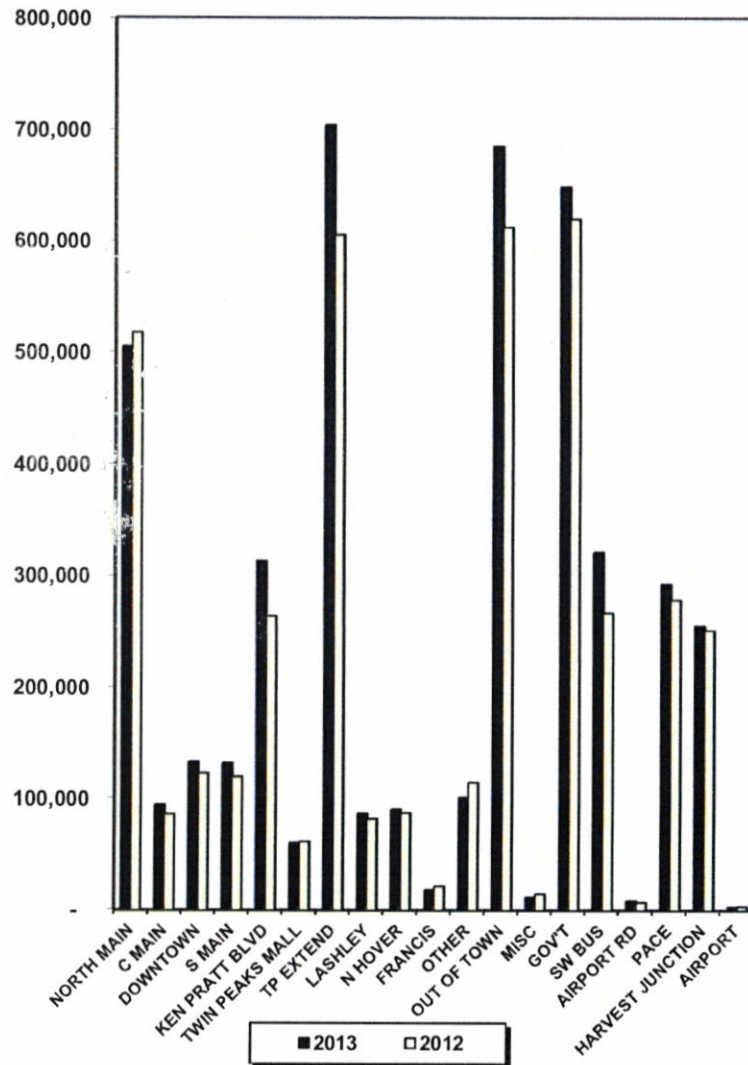
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		August 2013						
LOCATION		% OF TOTAL	August 2013	August 2012	INCR/ (DECR)	YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.8%	15,349,264	15,661,971	(2.0) %	118,927,854	118,888,670	0.0 %
	Total Revenue	11.3%	505,323	517,523	(2.4) %	3,921,202	3,917,515	0.1 %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,871,307	2,682,714	7.0 %	21,742,768	21,217,643	2.5 %
	Total Revenue	2.1%	94,273	86,202	9.4 %	714,160	689,673	3.6 %
DOWNTOWN	Net Taxable Sales	3.4%	3,815,695	3,616,545	5.5 %	30,366,732	27,832,679	9.1 %
	Total Revenue	3.0%	133,051	123,060	8.1 %	1,004,778	928,148	8.3 %
SOUTH MAIN	Net Taxable Sales	3.5%	3,919,279	3,657,384	7.2 %	27,727,842	24,257,921	14.3 %
	Total Revenue	3.0%	131,919	119,698	10.2 %	902,369	792,431	13.9 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.4%	9,407,753	7,935,556	18.6 %	62,178,475	62,880,758	(1.1) %
	Total Revenue	7.0%	313,235	263,900	18.7 %	2,081,302	2,086,728	(0.3) %
TWIN PEAKS MALL	Net Taxable Sales	1.7%	1,847,199	1,870,658	(1.3) %	16,636,566	18,488,958	(10.0) %
	Total Revenue	1.4%	60,396	61,535	(1.9) %	545,775	626,224	(12.8) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.9%	21,061,649	18,202,355	15.7 %	166,856,809	144,833,969	15.2 %
	Total Revenue	15.8%	704,003	605,824	16.2 %	5,526,629	4,858,377	13.8 %
LASHLEY	Net Taxable Sales	2.3%	2,582,056	2,167,475	19.1 %	18,578,321	15,711,429	18.2 %
	Total Revenue	1.9%	86,624	81,951	5.7 %	642,197	552,427	16.3 %
NORTH HOVER	Net Taxable Sales	2.5%	2,753,599	2,648,268	4.0 %	21,304,993	20,629,649	3.3 %
	Total Revenue	2.0%	90,483	87,091	3.9 %	703,979	677,102	4.0 %
FRANCIS	Net Taxable Sales	0.5%	556,901	547,101	1.8 %	4,148,527	4,367,652	(5.0) %
	Total Revenue	0.4%	17,998	21,139	(14.9) %	136,811	136,843	(0.0) %
ALL OTHERS	Net Taxable Sales	2.4%	2,687,984	2,931,062	(8.3) %	19,722,068	20,279,802	(2.8) %
	Total Revenue	2.3%	101,214	114,516	(11.6) %	720,453	805,195	(10.5) %
OUT OF TOWN	Net Taxable Sales	17.2%	19,184,746	16,014,688	19.8 %	155,512,186	142,730,311	9.0 %
	Total Revenue	15.3%	685,170	612,515	11.9 %	5,709,959	5,066,175	12.7 %
MISCELLANEOUS	Net Taxable Sales	0.3%	300,857	460,969	(34.7) %	3,990,039	4,408,271	(9.5) %
	Total Revenue	0.3%	11,718	14,566	(19.6) %	142,332	144,532	(1.5) %
CITY, BLDR CO	Net Taxable Sales	4.3%	4,850,098	4,946,496	(1.9) %	34,055,917	32,060,876	6.2 %
	Total Revenue	14.5%	648,951	619,983	4.7 %	4,083,981	3,710,834	10.1 %
SW BUSINESS	Net Taxable Sales	3.0%	3,362,970	4,351,682	(22.7) %	28,980,587	24,809,532	16.8 %
	Total Revenue	7.2%	321,353	266,913	20.4 %	2,164,286	2,283,293	(5.2) %
AIRPORT ROAD	Net Taxable Sales	0.2%	265,561	220,554	20.4 %	2,040,620	2,048,707	(0.4) %
	Total Revenue	0.2%	8,587	7,114	20.7 %	67,960	71,537	(5.0) %
PACE	Net Taxable Sales	8.0%	8,944,518	8,513,357	5.1 %	68,012,967	65,393,795	4.0 %
	Total Revenue	6.6%	292,879	278,448	5.2 %	2,239,354	2,142,814	4.5 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	7,794,140	7,699,472	1.2 %	62,395,886	60,483,671	3.2 %
	Total Revenue	5.7%	255,423	251,385	1.6 %	2,050,085	1,985,253	3.3 %
AIRPORT	Net Taxable Sales	0.1%	69,619	68,493	1.6 %	431,539	310,678	38.9 %
	Total Revenue	0.1%	3,119	3,325	(6.2) %	20,602	21,118	(2.4) %
TOTALS	Net Taxable Sales	100%	111,625,195	104,196,800	7.1 %	863,610,696	811,634,971	6.4 %
	Total Revenue	100%	4,465,719	4,136,688	8.0 %	33,378,214	31,496,219	6.0 %

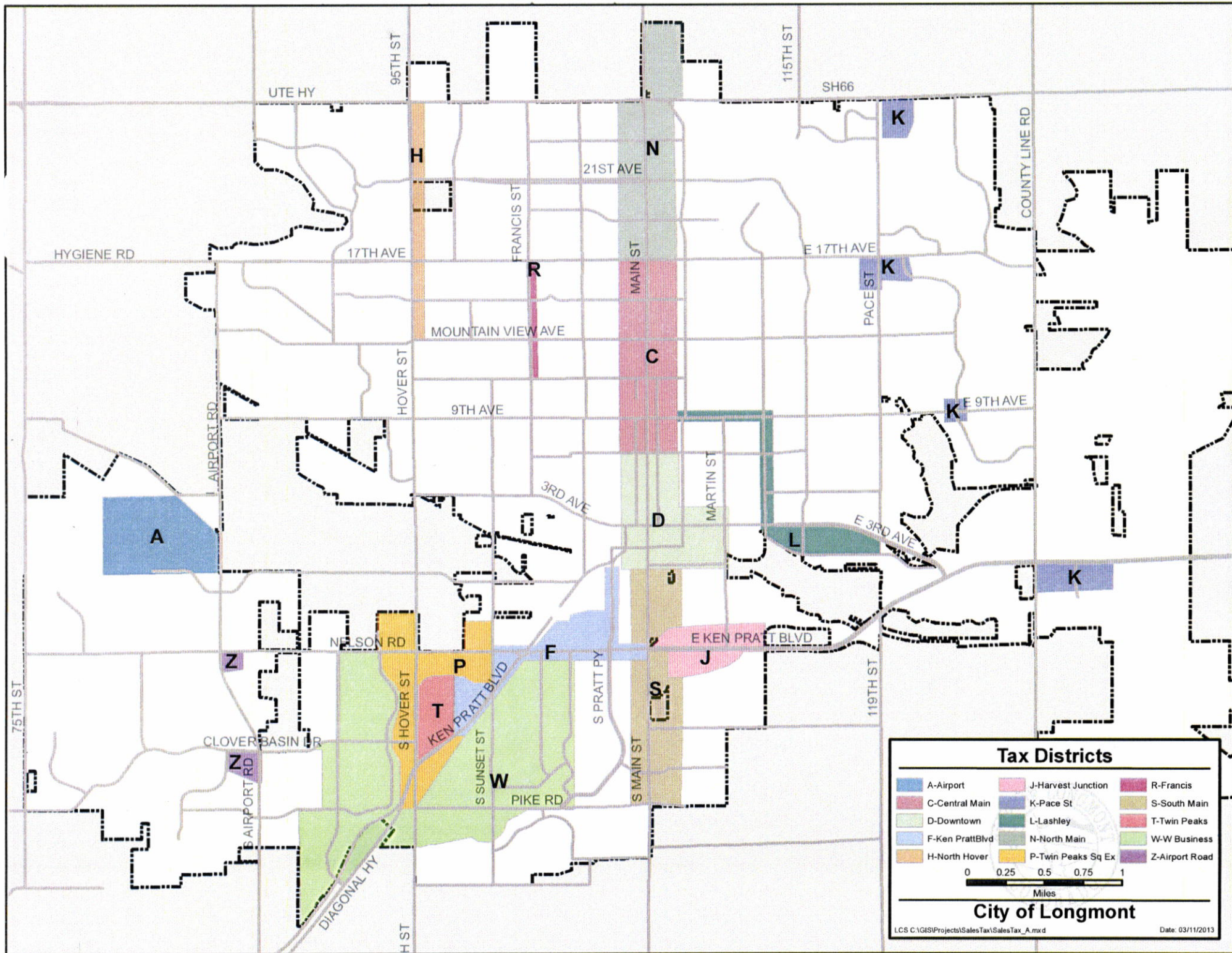
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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For The Month Of  
**August**  
**2013**



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION	15
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.	
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.	
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.	
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.	
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.	
TWIN PEAKS MALL	T Business on the TWIN PEAKS MALL Complex.	
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.	
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.	
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.	
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.	
ALL OTHERS	E All other licensed business within the City limits of Longmont.	
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.	
AIRPORT	A Business located at the Vance Brand Municipal Airport	
MISCELLANEOUS	X Non-licensed and Temporary Business.	
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.	
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.	
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.	
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.	
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.	



# LODGERS TAX

## August 2013

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	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March	21,399	13.1 %	18,921	59,808	11.4 %	53,693
April	24,201	28.8 %	18,790	84,009	15.9 %	72,483
May	32,952	17.6 %	28,022	116,961	16.4 %	100,505
June	34,157	2.0 %	33,486	151,118	12.8 %	133,991
July	41,611	33.3 %	31,216	192,729	16.7 %	165,207
August	39,344	21.3 %	32,442	232,073	17.4 %	197,649
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 232,073</u>	17.4 %	<u>\$ 197,649</u>			